

**Article XIII, Section 3. [Property tax exemptions.]**

- (1) The following are exempt from property tax:
- (a) property owned by the State;
  - (b) property owned by a public library;
  - (c) property owned by a school district;
  - (d) property owned by a political subdivision of the State, other than a school district, and located within the political subdivision;
  - (e) property owned by a political subdivision of the State, other than a school district, and located outside the political subdivision unless the Legislature by statute authorizes the property tax on that property;
  - (f) property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes;
  - (g) places of burial not held or used for private or corporate benefit;
  - (h) farm equipment and farm machinery as defined by statute; and
  - (i) water rights, reservoirs, pumping plants, ditches, canals, pipes, flumes, power plants, and transmission lines to the extent (i) necessary to produce, collect, store, treat and deliver water to the property of the final user within the State, or (ii) owned and used by an individual or corporation to irrigate land that is:
    - ~~(i)~~ within the State; and
    - ~~(ii)~~ owned by the individual or corporation, or by an individual member of the corporation.
- (2) (a) The Legislature may by statute exempt the following from property tax:
- (i) tangible personal property constituting inventory present in the State on January 1 and held for sale in the ordinary course of business;
  - (ii) tangible personal property present in the State on January 1 and held for sale or processing and shipped to a final destination outside the State within 12 months;
  - (iii) subject to Subsection (2)(b), property to the extent used to generate and deliver electrical power for pumping water to irrigate lands in the State;
  - (iv) up to 45% of the fair market value of residential property, as defined by statute;
  - (v) household furnishings, furniture, and equipment used exclusively by the owner of that property in maintaining the owner's home; and
  - (vi) tangible personal property that, if subject to property tax, would generate an inconsequential amount of revenue.
- (b) The exemption under Subsection (2)(a)(iii) shall accrue to the benefit of the users of pumped water as provided by statute.
- (3) The following may be exempted from property tax as provided by statute:
- (a) property owned by a disabled person who, during military training or a military conflict, was disabled in the line of duty in the military service of the United States or the State; and
  - (b) property owned by the unmarried surviving spouse or the minor orphan of a person who:
    - (i) is described in Subsection (3)(a); or
    - (ii) during military training or a military conflict, was killed in action or died in the line of duty in the military service of the United States or the State.
- (4) The Legislature may by statute provide for the remission or abatement of the taxes of the poor.

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  - (f) property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes;
  - (g) places of burial not held or used for private or corporate benefit;
  - (h) farm equipment and farm machinery as defined by statute; and
  - (i) water rights, reservoirs, pumping plants, ditches, canals, pipes, flumes, power plants, treatment plants and transmission lines to the extent (i) necessary used to produce, collect, store, treat and deliver water, and situated between the source of the water and to the property of the final user within the State, or (ii) to the extent owned and used by an individual or corporation to irrigate land that is:
    - ~~(i) within the State; and~~
    - ~~(ii) owned by the individual or corporation, or by an individual member of the corporation.~~
- (2) (a) The Legislature may by statute exempt the following from property tax:
- (i) tangible personal property constituting inventory present in the State on January 1 and held for sale in the ordinary course of business;
  - (ii) tangible personal property present in the State on January 1 and held for sale or processing and shipped to a final destination outside the State within 12 months;
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  - (iv) up to 45% of the fair market value of residential property, as defined by statute;
  - (v) household furnishings, furniture, and equipment used exclusively by the owner of that property in maintaining the owner's home; and
  - (vi) tangible personal property that, if subject to property tax, would generate an inconsequential amount of revenue.
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- (3) The following may be exempted from property tax as provided by statute:
- (a) property owned by a disabled person who, during military training or a military conflict, was disabled in the line of duty in the military service of the United States or the State; and
  - (b) property owned by the unmarried surviving spouse or the minor orphan of a person who:
    - (i) is described in Subsection (3)(a); or
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- (h) farm equipment and farm machinery as defined by statute; and
- (i) water rights, reservoirs, pumping plants, ditches, canals, pipes, flumes, power plants, and transmission lines to the extent owned and used by an individual or corporation to irrigate land or provide domestic water supplies
  - (i) that is within the State; and
  - (ii) owned by the individual or corporation, or by an individual member of the corporation.

(iii) the terms "irrigate land" and "provide domestic water supplies" shall be defined by statute.

(2) (a) The Legislature may by statute exempt the following from property tax:

- (i) tangible personal property constituting inventory present in the State on January 1 and held for sale in the ordinary course of business;
- (ii) tangible personal property present in the State on January 1 and held for sale or processing and shipped to a final destination outside the State within 12 months;
- (iii) subject to Subsection (2)(b), property to the extent used to generate and deliver electrical power for pumping water to irrigate lands in the State;
- (iv) up to 45% of the fair market value of residential property, as defined by statute;
- (v) household furnishings, furniture, and equipment used exclusively by the owner of that property in maintaining the owner's home; and
- (vi) tangible personal property that, if subject to property tax, would generate an inconsequential amount of revenue.

(b) The exemption under Subsection (2)(a)(iii) shall accrue to the benefit of the users of pumped water as provided by statute.

(3) The following may be exempted from property tax as provided by statute:

- (a) property owned by a disabled person who, during military training or a military conflict, was disabled in the line of duty in the military service of the United States or the State; and
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  - (i) is described in Subsection (3)(a); or
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